NOTIFICATION.

(LAW DEPARTMENT).

No. LAW 103 LCR 65, dated Bangalore, the 22nd June 1965.

Ordered that the accompanying Notification No. S. O. 1086, dated the 30th March 1965 of the Central Board of Direct Taxes *re*: The Income-tax (Fourth Amendment) Rules, 1965, which has been published in the *Gazette of India*, Extraordinary, Part II, Section 3, sub-section (ii), dated the 30th March 1965, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

77 H. K. ANANTHASUBBA RAO,
Under Secy. to Govt., L. D.

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
NOTIFICATION
INCOME-TAX

New Delhi, the 30th March 1965.

S.O. 1086.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. These rules may be called the Income-tax (Fourth Amendment) Rules, 1965.

2. In the Income-tax Rules, 1962—

(1) for rule 6A, the following rule shall be substituted, namely :—
"6A. **Allowance of expenditure in certain cases.**—Expenditure referred to in sub-section (3) of section 37 and incurred before the 1st day of April, 1965 shall be allowed to the full extent if such expenditure is admissible under sub-section (1) of that section.";

(2) rules 6B to 6D shall be omitted;

(3) rule 6E shall be re-numbered as rule 6B;

(4) Appendix 1A shall be omitted.

[No 26/F. No. 1/141/64-TPL.]

V. RAMASWAMI IYER, Secy